IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

INCOME TAX REFERENCE No 6 of 1985

For Approval and Signature:

Hon'ble CHIEF JUSTICE MR DM DHARMADHIKARI
and
Hon'ble MR.JUSTICE A.R.DAVE

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1. Whether Reporters of Local Papers may be allowed to see the judgements? : NO

2. To be referred to the Reporter or not? : NO

3. Whether Their Lordships wish to see the fair copy of the judgement? : NO

4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder? : NO

5. Whether it is to be circulated to the Civil Judge? : NO

A J PATEL

Versus

COMMISSIONER OF INCOME TAX

Appearance:

SERVED BY RPAD - (N) for Petitioner

MR MANISH R BHATT for Respondent No. 1

CORAM : CHIEF JUSTICE MR DM DHARMADHIKARI
and
MR.JUSTICE A.R.DAVE

Date of decision: 07/09/2000

ORAL JUDGEMENT (A.R.Dave, J)

At the instance of the assessee, the following

question has been referred to this Court under the provisions of Section 256(1) of the Income Tax Act, 1961:-

"Whether on the facts and circumstances of the case, the remission of Rs.1,46,625/- given by the creditor to the debtor was liable to income-tax in the assessment of the assessee for A.Y. 1972-73, having regard to the provisions of sec. 41(1) and 59 of the Income-Tax Act and section 60 of the Contract Act?"

Though the question has been referred at the instance of the assessee, neither the assessee nor his advocate is appearing before us and as no paper book is supplied to the Registrar, we presume that the assessee is not interested in this matter and thus we decline to answer this question.

2. The reference is accordingly disposed of.

(D.M.Dharmadhikari, CJ)

(A.R.Dave, J)

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